## Fiscal Estimate - 2017 Session

☑ Original ☐ Updated	☐ Corrected ☐ Supplemental				
LRB Number 17-2353/2	Introduction Number AB-0417				
<b>Description</b> marriage between persons of the same sex and same sex	extending parentage rights to married couples of the				
Fiscal Effect					
Appropriations Reve	ase Existing enues ease Existing enues  The properties of the prop				
Permissive Mandatory Perm  2. Decrease Costs 4. Decr	5.Types of Local Government Units Affected Towns Willage Counties Counties School Districts Districts				
Fund Sources Affected Affected Ch. 20 Appropriations					
GPR FED PRO PRS	SEG SEGS				
Agency/Prepared By	Authorized Signature Date				
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## Fiscal Estimate Narratives DOR 6/30/2017

LRB Number	17-2353/2	Introduction Number	AB-0417	Estimate Type	Original	
<b>Description</b> marriage between persons of the same sex and extending parentage rights to married couples of the						
same sex						

## Assumptions Used in Arriving at Fiscal Estimate

This bill recognizes same-sex marriage by making references in the statutes to spouses gender neutral, with the intent of harmonizing the Wisconsin statutes with the holding of the U.S. Supreme Court in Obergefell v. Hodges, 135 S. Ct. 2584, 192 L.Ed.2d 609 (2015), which recognizes that same-sex couples have a fundamental constitutional right to marriage. The bill also recognizes legal parentage for same-sex couples under certain circumstances.

As it relates to the Department of Revenue, the bill reflects the law as it is currently administered. There is no fiscal effect associated with the changes under the bill.

## Long-Range Fiscal Implications